

103D CONGRESS  
1ST SESSION

# H. R. 148

To amend title 28, United States Code, to clarify the remedial jurisdiction relating to taxes of inferior Federal courts.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. CRANE introduced the following bill; which was referred to the Committee on the Judiciary

---

## A BILL

To amend title 28, United States Code, to clarify the remedial jurisdiction relating to taxes of inferior Federal courts.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Judicial Taxation Pro-  
5       hibition Act of 1993”.

6       **SEC. 2. TITLE 28 AMENDMENT.**

7       (a) IN GENERAL.—Chapter 85 of title 28, United  
8       States Code, is amended by inserting after section 1341  
9       the following new section:

1 **“§ 1341A. Prohibition of judicial imposition or in-**  
2 **crease of taxes.**

3 “(a) Notwithstanding any other provision of law, no  
4 inferior court established by Congress shall have jurisdic-  
5 tion to issue any remedy, order, injunction, writ, judg-  
6 ment, or other judicial decree requiring the Federal Gov-  
7 ernment or any State or local government body to impose  
8 any new tax or to increase any existing tax or tax rate.

9 “(b) Nothing in this section shall prohibit a court  
10 from ordering duly authorized remedies, otherwise within  
11 their jurisdiction, which may require expenditures by Fed-  
12 eral, State, or local government where such expenditures  
13 are necessary to effectuate such remedies.

14 “(c) For purposes of this section, the term “tax” in-  
15 cludes—

16 “(1) personal income taxes;

17 “(2) real and personal property taxes;

18 “(3) sales and transfer taxes;

19 “(4) estate and gift taxes;

20 “(5) excise taxes;

21 “(6) user taxes;

22 “(7) corporate and business income taxes; and

23 “(8) licensing fees or taxes.”.

24 (b) CLERICAL AMENDMENT.—The table of sections  
25 at the beginning of chapter 85 of title 28, United States

- 1 Code, is amended by inserting after the item relating to
- 2 section 1341 the following new item:

“1341A. Prohibition of judicial imposition or increase of taxes.”.

